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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF WYOMING**

In Re:)
)
T&S RESTAURANTS) Case No. 13-20436
dba SUBWAYS OF CODY, WYOMING) Chapter 11
)
Debtor.)

**AMENDED MOTION OF IRS FOR ORDER DISMISSING CASE OR
CONVERTING CASE FROM CHAPTER 11 TO CHAPTER 7**

The United States of America, by and through the United States Attorney for the District of Wyoming and Assistant United States Attorney Nicholas Vassallo, on behalf of its agency, the Internal Revenue Service (IRS), moves this Court for an order dismissing this case or, in the alternative, converting this case to Chapter 7 of the Bankruptcy Code. The grounds for this motion are the following:

1. The Debtor filed for relief under Chapter 11 on May 8, 2013. The Debtor has not filed a Chapter 11 Plan.

2. The Debtor has failed to file a Form 941 for the third quarter of 2013 and has failed to make federal tax deposits for that quarter. In addition, the Debtor has not filed a monthly financial report since August 2013.

3. Dismissal or conversion of Chapter 11 cases is governed by 11 U.S.C. § 1112(b), which states in relevant part:

Except as provided in paragraph (2) and subsection (c), on request of a party in interest, and after notice and a hearing, the court shall convert a case under this chapter to a case under chapter 7 or dismiss a case under this chapter, whichever is in the best interests of creditors and the estate, for cause

4. "Cause" includes "failure to timely pay taxes owed after the date of the order for relief or to file tax returns due after the date of the order for relief." 11 U.S.C. § 1112(b)(4)(I).

For the foregoing reasons, IRS respectfully requests that this Court enter an order dismissing this case or converting it to a case under Chapter 7.

Respectfully submitted this 6th day of January, 2014.

CHRISTOPHER A. CROFTS
United States Attorney

By:


NICHOLAS VASSALLO
Assistant United States Attorney

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that a true and correct copy of the foregoing IRS' AMENDED
MOTION FOR ORDER DISMISSING CASE OR CONVERTING CASE FROM CHAPTER 11
TO CHAPTER 7 has been served upon the following in the manner indicated below on January 6, 2014:

U.S. Trustee
308 West 21st Street, 2nd Floor
Cheyenne, WY 82001

By Facsimile
 By U.S. Mail - postage prepaid
 By Hand Delivery
 By Electronic Filing

Susan Lathrop
Internal Revenue Service
211 East 7th Street, Suite 301
Eugene, OR 97401

By Facsimile
 By U.S. Mail - postage prepaid
 By Hand Delivery
 By Electronic Filing

All on the attached matrix

By Facsimile
 By U.S. Mail - postage prepaid
 By Hand Delivery
 By Electronic Filing



BECKI HUNTER
United States Attorney's Office

T&S Restaurants 13 Stone Sheep Circle Powell WY 83435	Ken McCartney The Law Offices of Ken McCartney P.O. Box 1364 Cheyenne WY 82003-1364	Doctor's Associates, Inc. Dray Dyekman Reed & Healey PC Gregory C Dyekman 204 East 22 nd Street Cheyenne WY 82001-3729
Big Horn Federal Credit Union 1701 Stampede Avenue Cody WY 82414-4818	Circuit Court of Park County 1002 Sheridan Avenue Rm 206 Cody WY 82414-3549	Doctor's Associates Inc. Franchise World Headquarters LLC 325 BIC Drive Milford CT 06461-3072
Ashlee Torgerson 2313B Central Avenue Cody WY 82414-9498	Eagle Cliff Ranch Trust 4211 Ford Road Billings MT 59101-7147	Freedom Foods P.O. Box 385 Mills WY 82644-0385
IRS P.O. Box 7346 Philadelphia PA 19101-7346	Jay Torgerson 2313B Central Avenue Cody WY 82414-9498	Katherine Savage 13 Stone Sheep Circle Powell WY 82435-5600
Montana Dept of Revenue P.O. Box 6309 Helena MT 59604-6309	Montana Dept of Revenue Attn: Kim Davis PO Box 7701 Helena MT 59604-7701	Park County Assessors 1002 Sheridan Cody WY 82414-3598
State of Wyoming Dept of Revenue, Sales Tax Division 122 West 25 th Street 2-West Cheyenne WY 82002-0001	State of Wyoming Department of Workforce Services 122 West 25 th Street E #2 Cheyenne WY 82002-0001	State of Wyoming Department of Revenue 122 West 25 th Street Cheyenne WY 82002-0110
Subway Franchise Advertising Fund Trust Franchise World Headquarters, LLC 325 BIC Drive Milford CT 06461-3072	Twin Towers Trading Site Mgmt 5 Shaw's Cove, Suite 203 New London CT 06320-4974	Wilder Enterprises 902 Rumsey Cody WY 82414-3520
Wilder Enterprises P.O. Box 813 Cody WY 82414-0813		